

Vehicles and Vessels

HOW TO REQUEST AN EXEMPTION FROM CALIFORNIA USE TAX

Board Members

Johan Klehs ■ Hayward ■ First District

Dean F. Andal ■ Stockton ■ Second District

Claude Parrish ■ Torrance ■ Third District

John Chiang ■ Los Angeles ■ Fourth District

Kathleen Connell ■ Sacramento ■ State Controller

...

Executive Director ■ E. L. Sorensen, Jr.



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P U B L I C A T I O N 52

Taxpayers' Rights Advocate

The State Board of Equalization wants to make dealing with us as easy as possible. Consequently, we have appointed a Taxpayers' Rights Advocate to help you with problems you cannot resolve at other levels.



Taxpayers' Rights Advocate, MIC:70
State Board of Equalization
450 N Street
PO Box 942879
Sacramento CA 94279-0070

Telephone: 916-324-2798 or 1-888-324-2798
Fax: 916-323-3319

You can request a copy of Publication 70, *The California Taxpayers' Bill of Rights*, by calling the Information Center at 1-800-400-7115.

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Introduction

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- Where can I get help?

What's inside

Inside, you will find examples of vehicle and vessel transfers that are not subject to California use tax. You will also find instructions on how to request an exemption certificate from the Board of Equalization (BOE) if the Department of Motor Vehicles (DMV) requires you to obtain one.

This publication addresses only the more common exemptions. If you think you may qualify for an exemption that is not described here, please call the Board of Equalization to discuss your situation (see page 2).

This publication does not apply to documented vessels that are registered with the US Coast Guard. For information on these vessels, please call our Information Center at 1-800-400-7115 and request a copy of Publication 40, *Tax Tips for the Watercraft Industry*.

Who is required to pay California use tax?

Unless an exemption applies, either sales or use tax applies to vehicles or vessels purchased for use in California.

If you buy a vehicle or vessel from someone who is engaged in business in California as an auto or vessel dealer, that person is responsible for reporting sales tax.

However, if you buy a vehicle or vessel — or receive one as compensation — from someone who is not a California dealer, you are generally required to pay use tax for the “use” of the property in this state.

As explained in this pamphlet, you may qualify for an exemption and will not be required to pay use tax.

If I am required to pay use tax, how is the tax amount calculated?

The tax rate for use tax is the same as that for sales tax. If you purchased the property, the use tax is based on what you paid for the it. If you did not purchase the property, the tax is based on the property's compensation value (the value placed on the property when received in trade or when given to you in exchange for money owed you).

If I qualify for an exemption, do I need to obtain an exemption certificate?

DMV may allow some exemptions without requiring that you obtain a use tax exemption certificate from the Board of Equalization. For example, transfers of vehicles between qualified family members may not require a certificate.

If you are asked to obtain a certificate, you should follow the procedures listed below. If you have questions regarding these procedures, please contact the Board or DMV (see page 2).

1 To avoid DMV penalty charges, you should pay the required DMV transfer fees at the time you apply for a transfer of ownership of the vehicle or vessel. Do this *before* you request your use tax exemption certificate from the Board of Equalization. DMV will return your application to you and ask that you send it back to them after you have received your exemption certificate from the Board.

2 Submit form BOE-106, *Vehicle/Vessel Use Tax Information*, to the Board of Equalization (see page 13). This form is used to request a use tax exemption certificate. Be sure to include any required supporting documentation, as indicated in this pamphlet. You may reproduce the form provided in this publication, or you can

call BOE's Information Center for extra copies. Call 1-800-400-7115.

3 If your request is approved, the Board will give you a use tax exemption certificate. Return your application, along with the original exemption certificate, to DMV. (Make a copy of the certificate and your DMV application for your records).

If your exemption request is denied, you must pay the use tax and return your application, along with your payment, to DMV.

Note: In some cases, the Board may ask for additional information before it decides whether to approve an exemption request.

Where can I get help?

State Board of Equalization

Do you have general questions about use tax exemptions?

Please call our Information Center, 1-800-400-7115.

Have you filed an exemption request?

If you filed your request with a local Board office, contact that office for help. If you filed your request with the Consumer Use Tax Section, please contact that section. See inside back cover for Board telephone numbers and addresses.

Department of Motor Vehicles

Please contact a local field office (see the government pages of your telephone directory).

Note: The statements in this pamphlet are general and are current as of the date on the cover. The Sales and Use Tax Law (Revenue and Taxation Code, Section 6001 and following) is complex and subject to change. If there is a conflict between the law and this pamphlet, any decisions will be based on the law and not this pamphlet.

Vehicles and Vessels Transferred to Individuals

- Received as a gift
- Purchased from a family member
- Involuntary transfer of ownership (court order, lien, inheritance)
- Dissolution of a corporation or partnership
- New California resident
- California resident (full or part-time) who takes possession of a vehicle or vessel out of state
- Military personnel
- Purchased from the U.S. Government

Received as a gift

If you received a vehicle or vessel as a gift, you are not required to pay California use tax and can apply for a use tax exemption certificate.

However, the vehicle or vessel is not considered a gift if

- You paid cash, traded property, provided services, or assumed a liability in exchange for the property; *or*
- Your employer gave you the property as a form of compensation (for example, a bonus vehicle given as part of an employer-employee contract)

Examples of Transfers That Do Not Qualify as Gifts

- A friend gives you a vehicle, and you agree to take over the loan payments. You must pay use tax computed on the balance of the loan still owed to the lender.
- You are an employee, and your employment contract requires your employer to provide a vehicle as a bonus. Your employer provides the vehicle and issues you a W2 form,

Statement of Wages Earned, for the value of the vehicle. Tax applies to the amount shown on the W2 form.

If you are a corporate officer and were given the vehicle or vessel by the corporation as a dividend, use tax applies to the value reported by the corporation as a dividend for income taxes.

How To Request a Use Tax Exemption Certificate

Submit form BOE-106, *Vehicle/Vessel Use Tax Information Form*, to the Board of Equalization (see page 13). If you are registering more than one vehicle or vessel, you can attach a list to the form. Include the following documentation:

- A copy of the current registration card or certificate of title (pink slip). If there is a lienholder, you must provide a letter from them indicating their agreement to the transfer.
- A written statement signed by you, indicating that you did not pay for the vehicle or vessel, trade other property for it, assume a debt in exchange for it, or receive it as compensation from an employer. Include the vehicle's identification number (VIN) or license plate number or the vessel's California registration number (CF#) or hull ID#.
- If the gift is from an individual, provide a signed, written statement from that person, indicating the property was given to you as a gift. The statement must contain the vehicle's identification number (VIN) or license plate number, or the vessel's California registration number (CF#) or hull ID#.
- If the donor is a corporation, limited liability partnership, or similar business, provide a copy of the business or corporate minutes from a meeting of the Board of Directors, showing authorization of the gift. The minutes should include information that clearly describes the vehicle or vessel, such as the vehicle's identification number (VIN)

or license plate number or the vessel's California registration number (CF#) or hull ID#.

- If the transfer is to or from a trust, provide copies of the title page and signature or execution pages of the trust.
- If you received the vehicle or vessel as a gift from a licensed vehicle or vessel dealer, obtain a copy of the bill of sale or a statement from the dealer stating that the tax will be paid to the state. This document should include the business name and address of the dealer.

You may be required to provide additional information.

Purchased from a family member

You are not required to pay use tax if you purchase a vehicle or vessel from a parent, grandparent, grandchild, child, or spouse. If you are a minor (under age 18) and purchase a vehicle or vessel from a minor brother or sister (related to you by blood or adoption), you are not required to pay use tax. Otherwise, tax applies.

Note: The tax exemption does not apply if the family member is a licensed vehicle or vessel dealer in California.

How To Request a Use Tax Exemption Certificate

In most cases, you will not need to request a certificate from the Board of Equalization. DMV will handle the exemption at the time you register. However, if DMV does ask you to obtain a certificate, you must submit a form BOE-106, *Vehicle/Vessel Use Tax Information Form* (see page 13). If you are registering more than one vehicle or vessel, you can attach a list to the form. Include the following documentation:

- Documents that show proof of the relationship (and age if the transfer is between minors), such as a marriage license, birth certificate, or Franchise Tax Board return showing both parties as filers or dependents

- A copy of the current registration card or certificate of title (pink slip).

Involuntary transfer of ownership (court order, lien, inheritance)

If you have assumed ownership as the result of an involuntary transfer of ownership, you are not required to pay use tax. An "involuntary transfer" is one in which you assume ownership of a vehicle or vessel due to circumstances beyond your control. For example, you may have acquired the vehicle or vessel as the result of a court order, a property settlement in a divorce, an inheritance from an estate, a repossession, or enforcement of a mechanic's lien.

How To Request a Use Tax Exemption Certificate

Submit form BOE-106, *Vehicle/Vessel Use Tax Information Form*, to the Board of Equalization (see page 13). If you are registering more than one vehicle or vessel, you can attach a list to the form. Include the following documentation:

- A copy of the certificate of title (pink slip) or properly endorsed documents from the court or DMV.
- Official court property settlement documents or a certificate of repossession/lien. The documents should include information that clearly describes the vehicle or vessel, such as the vehicle's identification number (VIN) or license plate number or the vessel's California registration number (CF#) or hull ID#. If they do not provide adequate information, you may need to obtain additional documentation.

Dissolution of a corporation or partnership

You may have received a vehicle or vessel as the result of the distribution of corporate and partnership assets upon the dissolution of a corporation or partnership. If the assets of the corporation or partnership were distributed to you based solely on your

ownership interest, the transfer is not subject to use tax.

How To Request a Use Tax Exemption Certificate

Submit form BOE-106, *Vehicle/Vessel Use Tax Information Form*, to the Board of Equalization (see page 13). If more than one vehicle or vessel is involved, you can attach a list to the form. Include the following documentation:

- A copy of the current registration card or certificate of title (pink slip).
- Business or corporate minutes from a meeting of the Board of Directors detailing the distribution of assets. The minutes should include information that clearly describes the vehicle or vessel, such as the vehicle's identification number (VIN) or license plate number or the vessel's California registration number (CF#) or hull ID#. If the corporation is closely held, a statement containing the above information, signed by the officers, will suffice.
- Dissolution papers, which should indicate that the liabilities of the corporation or partnership have been satisfied.

You may be required to provide additional information.

New California resident

If you are a new California resident, including a part-time resident, and are registering a vehicle you purchased out of state, your purchase is not subject to California use tax if you can document that the vehicle or vessel was

- Purchased for use outside California, and
- Brought into this state as a result of an offer for a job transfer *after* the purchase was made (a change in the educational institution which you attend may also qualify)

Note: If your purchase is taxable, you may be eligible for a credit for sales or use tax

paid to another state at the time you purchased the vehicle or vessel. Please provide DMV a copy of the purchase agreement which shows the amount of sales or use tax which you paid to the other state. If the tax paid to the other state is lower than the use tax due to California you will receive a credit for that amount and will owe only the difference between the two amounts. DMV is able to handle this credit directly.

How To Request a Use Tax Exemption Certificate

Submit form BOE-106, *Vehicle/Vessel Use Tax Information Form*, to the Board of Equalization (see page 13). If you are registering more than one vehicle or vessel, you can attach a list to the form. Include the following documentation:

- A copy of the current registration card or certificate of title or other proof of ownership
- A copy of the purchase agreement, showing the date you took possession of the vehicle or vessel or the date the vehicle or vessel was delivered to you
- A letter from your California employer showing the date employment was first offered, or similar documentation

California resident (full- or part-time) who takes possession of a vehicle or vessel out of state

You are not required to pay California use tax if you purchase a vehicle or vessel, first take possession of it outside California, and operate it out of state for more than 90 days before you operate it in California. It is presumed that the vehicle or vessel was purchased for use outside California. When calculating the 91 or more days, do not include any time the vehicle or vessel was in storage for shipment or in the possession of a shipping agent. You should count only the time the vehicle or vessel was actually under your control and being used.

Six months test period. If the vehicle or vessel is first operated outside California but enters the state within 90 days, it may still be exempt from use tax if during the first 6 months of operation beginning with the first entry it is used outside California more than 50 percent of the time, measured in days.

How To Request a Use Tax Exemption Certificate

Submit form BOE-106, *Vehicle/Vessel Use Tax Information Form*, to the Board of Equalization (see page 13). If you are registering more than one vehicle or vessel, you can attach a list to the form. Include the following documentation:

- A copy of the current registration card or transfer of title document
- Purchase invoice showing original delivery date and place of delivery
- Documentation supporting functional use of the vehicle or vessel outside California (for example, gas, repair, and hotel receipts) for more than 90 days or for more than one-half of the six months test period described above
- Shipping receipts showing the dates of delivery to a shipping agent and the date the property was returned to the owner (if the vehicle or vessel was shipped). The receipts should include information that clearly describes the vehicle or vessel, such as the vehicle's identification number (VIN) or license plate number or the vessel's California registration number (CF#) or hull ID#. If the receipts do not provide adequate information, you may need to provide additional documentation.

Military personnel

If you brought a vehicle or vessel into California because of a military transfer, you are not required to pay California use tax if the date of the contract to purchase the vehicle or vessel was *prior to the date of your orders transferring you to California*. If you purchase a vehicle or vessel after receipt of orders, tax applies if the vehicle or vessel is brought into California within 90 days of purchase and used more than one-half of the time in California during the first 6 months.

Note: If your purchase is subject to tax, you may be eligible for a credit for sales tax paid to another state at the time you purchased the vehicle or vessel. Please provide a copy of the purchase agreement to DMV which shows the amount of sales tax that was paid to another state. If the tax paid to another state is lower than the use tax due to California, you will owe the difference. DMV is able to handle this credit directly.

How To Request a Use Tax Exemption Certificate

Submit form BOE-106, *Vehicle/Vessel Use Tax Information Form*, to the Board of Equalization (see page 13). If you are registering more than one vehicle or vessel, you can attach a list to the form. Include the following documentation:

- A copy of the current registration card or certificate of title (pink slip)
- Purchase contract, showing the date of purchase
- Your official military transfer orders

Purchased from the US Government

If you purchase a vehicle or vessel from the US Government, you may or may not be liable for California use tax.

This exemption does not extend to sales made by the State of California or local governments, such as cities and counties.

Purchases not subject to tax. If you purchase a vehicle or vessel from a US Marshal, as part of a sale ordered by a federal court, you are not liable for use tax. Likewise, sales made in accordance with the following US Code sections are not subject to use tax:

- United States Code, Title 8, section 1324 (Aliens and Nationality)
- United States Code, Title 19, section 1595a (Custom Duties)
- United States Code, Title 21, section 881 (Food & Drugs)
- United States Code, Title 40, section 481(c) (Public Buildings, Property and Works)

Purchases subject to tax. The US Government often holds auctions to sell property it has seized as part of a lien enforcement or as the result of a loan default. For example, the Internal Revenue Service may sell property it has seized for tax collection purposes (in accordance with Internal Revenue Code, section 6335). Or the Small Business Administration may sell property that had been used to secure loans which later defaulted (in accordance with Uniform Commercial Code, section 9504). Or the federal government may hold an auction to dispose of surplus property (in accordance with United States Code, Title 40, section 484, "Disposal of Surplus Property"). Purchases made through these sales are subject to use tax unless another exemption applies.

How To Request a Use Tax Exemption Certificate

For exempt purchases, submit form BOE-106, *Vehicle/Vessel Use Tax Information Form*, to the Board of Equalization (see page 13). If you are registering more than one vehicle or vessel, you can attach a list to the form. Include the following documentation:

- Vehicle transfer documents issued by the United States Government.
- A copy of the purchase invoice, which should include information that clearly describes the vehicle or vessel, such as the vehicle's identification number (VIN) or license plate number or the vessel's California registration number (CF#) or hull ID#. If the invoice does not provide adequate information, you may need to obtain additional documentation.
- Documentation indicating the authority under which the property was sold (United States Code, Title, and section). If the purchase invoice shows this authority, no additional documentation is needed. Otherwise, you may need to request a letter from the federal government verifying the authority. Contact the selling agency or contact the General Services Administration at 415-522-3020 for this information.

Vehicles and Vessels Transferred to Corporations or Partnerships

- Received as a gift
- Contribution to a commencing corporation or partnership
- Transfer to a substantially similar corporation or partnership
- Involuntary transfer of ownership (court order, lien, inheritance)

Received as a gift

If your corporation or partnership has received a vehicle or vessel as a gift, the transfer must be without consideration to be nontaxable. Examples of *consideration* include cash, credits, receipts, the fair market value of any trade, including “even” trades, or the assumption of any liability.

Note: When a corporation receives a vehicle or vessel as a gift, it may not be able to depreciate it for income tax purposes since the value of the gift is zero. Contact the Internal Revenue Service or the California Franchise Tax Board for more information.

How To Request a Use Tax Exemption Certificate

Submit form BOE-106, *Vehicle/Vessel Use Tax Information Form*, to the Board of Equalization (see page 13). If you are transferring more than one vehicle or vessel, you can attach a list to the form. Include the following documentation:

- A copy of the current registration card and certificate of title (pink slip).
- A written statement signed by a representative of your company, indicating that the corporation did not pay for the vehicle or vessel or assume a debt in exchange for it. The statement should contain the vehicle’s

identification number (VIN) or license plate number or the vessel’s California registration number (CF#) or hull ID#.

- A written statement from the donor, indicating the property was given as a gift and not as part of a contractual agreement. The statement should include information that clearly describes the vehicle or vessel, such as the vehicle’s identification number (VIN) or license plate number or the vessel’s California registration number (CF#) or hull ID#. If the statement does not provide adequate information, you may need to obtain additional documentation.

Note: If the donor is a corporation, limited liability partnership, or similar business, they must also provide documentation showing that the person signing the above written statement is authorized to sign for the donor.

You may be required to provide additional information.

Contribution to a commencing corporation or partnership

If you are a commencing corporation or partnership and have received a vehicle or vessel solely in exchange for the first issue of stock in the corporation or for an interest in the commencing partnership, the transfer is nontaxable. However, if there is a lienholder on the vehicle or vessel and you assumed the liability or paid any other consideration, you must pay use tax based on the balance of the loan and any other consideration.

How To Request a Use Tax Exemption Certificate

Submit form BOE-106, *Vehicle/Vessel Use Tax Information Form*, to the Board of Equalization (see page 13). If you are registering more than one vehicle or vessel, you can attach a list to the form. Include the following documentation:

- A copy each of the current registration card and certificate of title (pink slip).

- Corporate minutes or other written document from the corporation mentioning acceptance of the vehicle or vessel in exchange for a first issue of stock. The document should include information that clearly describes the vehicle or vessel, such as the vehicle's identification number (VIN) or license plate number or the vessel's California registration number (CF#) or hull ID#. If the minutes do not provide adequate information, you may need to obtain additional documentation.
- A statement by the donor that the transfer is for stock in the corporation.

Transfer to a substantially similar corporation or partnership

A transfer of a vehicle or vessel to a similarly owned corporation or partnership is exempt from use tax if

- The total property transfer, including the vehicle or vessel, represents at least 80% of the property used by the transferring corporation in its business endeavor, and
- The real or ultimate ownership of the resulting corporation or partnership is substantially similar (80%) to the ownership of the business that existed before the transfer.

How To Request a Use Tax Exemption Certificate

Submit form BOE-106, *Vehicle/Vessel Use Tax Information Form*, to the Board of Equalization (see page 13). If you are registering more than one vehicle or vessel, you can attach a list to the form. Include the following documentation:

- A copy of the current registration card and certificate of title (pink slip)
- Articles of incorporation or similar documentation
- Proof of previous ownership of the business and a list of its assets, such as a recent income tax return with depreciation schedules

- Corporate stock issuance statements or similar documentation

Involuntary transfer of ownership (court order, lien, inheritance)

An "involuntary transfer" is a transfer in which a transferee, because of circumstances beyond the transferee's control, assumes ownership. For example, a corporation may receive a vehicle as the result of an inheritance or a repossession.

How To Request a Use Tax Exemption Certificate

Submit form BOE-106, *Vehicle/Vessel Use Tax Information Form*, to the Board of Equalization (see page 13). If you are registering more than one vehicle or vessel, you can attach a list to the form. Include the following documentation:

- A copy of the current registration card and certificate of title (pink slip)
- A copy of the corporate minutes for the Board of Directors, showing receipt of the gift. If minutes cannot be provided, a signed letter from the transferee accepting the property will suffice. Either document must contain the vehicle identification number (VIN#) or the California vessel registration number (CF#) or hull ID#.
- Copies of official court property settlement documents or certificates of repossession. These document must contain the vehicle's identification number (VIN) or license plate number or the vessel's California registration number (CF#) or hull ID#.

Vehicles and Vessels Transferred into Revocable Living Trusts

Subject to the conditions listed below, the sale of a vehicle or vessel into a *revocable* living trust is exempt from use tax.

Exempt transfers into revocable living trusts

The transfer of a vehicle or vessel into a revocable trust is exempt if all of the following conditions are met:

- The trustees of the living trust have the unrestricted power to revoke the trust.
- The transfer does not result in any change in the beneficial ownership of the property (the people who actually use or benefit from the use of the vehicle or vessel).
- The trust provides that upon revocation of the trust, the property will revert wholly to the beneficial seller.
- The only consideration for the transfer is the assumption by the trust of an existing loan for which the tangible personal property being transferred is the sole collateral for the assumed loan.

How To Request a Use Tax Exemption Certificate

Submit form BOE-106, *Vehicle/Vessel Use Tax Information Form*, to the Board of Equalization (see page 13). If you are registering more than one vehicle or vessel, you can attach a list to the form. Include the following documentation. In stating your reason for claiming the exemption, be sure to cover the elements listed above.

Include the following documentation:

- A copy of the certificate of title (pink slip)

- Proof of existence of the trust, such as copies of the title page and the signature or execution page
- Copies of sections of the trust relating to transfers of property

APPENDIX

Commercial Deep-Sea Fishing Vessels

Exempt use of deep-sea fishing vessels

Use tax does not apply to vessels registered with the DMV if they are used principally for commercial deep-sea fishing outside the territorial waters of California. If the principal use occurs within the territorial waters of the state, tax applies.

The total time a vessel is used in actual fishing operations during the first 12 months (beginning with the first month of activity after sale or lease) is considered in determining the boat's eligibility for the exemption. If the time you conduct fishing operations outside the state's territorial waters exceeds the time you operate within them, your boat would meet the basic "principal use" standard for the exemption.

Generally, it is presumed that you are actively engaged in commercial deep-sea fishing if your gross receipts over a one-year period are \$20,000 or more. If the receipts are less, other evidence may be required to establish that the vessel is used principally for such purposes.

How To Request a Use Tax Exemption Certificate (BT-111-B)

Submit form BOE-106, *Vehicle/Vessel Use Tax Information Form*, to the Board of Equalization (see page 13). If you are registering more than one vessel, you can attach a list to the form. In stating your reason for claiming the exemption, be sure to state the expected primary usage of the vessel.

If you purchased the vessel from a vessel dealer, include the following documentation with your form:

- A copy of the Statement of Origin, including the hull identification number

- Purchase invoice, showing the vessel's price and its expected delivery date

If you purchased the vessel from someone who is not a vessel dealer (a private party, for example), include

- A copy of the Transfer of Title document, showing the vessel's price and delivery date.

If you are issued an exemption certificate, you must take it to the DMV to complete your registration with them.

The Board will contact you approximately one year after the issuance of the certificate to obtain records to support the exemption (fish receipts, for example). If the usage of the vessel does not support the exemption, the Board will advise you of your use tax liability.

Page 12 left blank intentionally

ADDRESS (street, city, state, zip code)

ADDRESS (street, city, state, zip code)

DATE YOU APPLIED FOR CALIFORNIA REGISTRATION	REGISTRATION OR LICENSE NO.(s)	ENGINE OR I.D. NO.(s)	DMV SUSPENSE RECEIPT NO.
DATE VEHICLE/VESSEL WAS DELIVERED	DATE VEHICLE/VESSEL ENTERED CALIFORNIA	DATE YOU BECAME RESIDENT OF CALIFORNIA	DATE EMPLOYED IN CALIFORNIA

WAS VEHICLE/VESSEL REGISTERED OUTSIDE THIS STATE BEFORE IT WAS BROUGHT TO CALIFORNIA? IF YES, WHERE?

FOR MOBILEHOMES ONLY:	MODEL	YEAR	MOBILEHOME MANUFACTURER	PURCHASE PRICE	SIZE
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I HEREBY CLAIM AN EXEMPTION FROM THE CALIFORNIA USE TAX FOR THE FOLLOWING REASON:

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

I hereby certify that the above statements, to the best of my knowledge and belief, are true and correct.

SIGNATURE OF CLAIMANT	DATE
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Take or mail this form to a local Board office (refer to the government pages of your telephone directory or call the Board's Information Center at 1-800-400-7115 for the address of the office nearest you). Be sure to include any required documentation.

(See inside back cover for Board district office addresses and telephone numbers.)

FOR BOARD OF EQUALIZATION USE ONLY

BRIEF STATEMENT OF FACTS

[illegible]

EVIDENCE PRESENTED (attach copies)

[illegible]

CONCLUSION

Please Note: If tax is collected, insert the certificate of exemption press number on the return.

- ☐ Taxable — DMV Suspense Slip Stamped. ☐ Additional evidence required, all documents returned to taxpayer.
- ☐ Exempt — Certificate of Exemption Issued, Press No: _____ Signed by _____
- ☐ Mail to headquarters for final determination.

PREPARED BY	DISTRICT	DATE
APPROVED BY		DATE

State Board of Equalization

Information Center

For general questions, call 1-800-400-7115.

District Office Addresses

Bakersfield	1800 30th Street, Suite 380, PO Box 1728, 93302-1728	661	395-2880
City of Industry	12820 Crossroads Parkway, PO Box 90818, 91715-0818	562	908-5280
Culver City	5901 Green Valley Circle, PO Box 3652, 90231-3652	310	342-1000
El Centro	1550 W. Main Street, 92243-2832	760	352-3431
Eureka	134 D Street, Suite 301, PO Box 4884, 95502-4884 (hours 10-2 M-F)	707	445-6500
Fresno	5070 N. Sixth Street, Suite 110, PO Box 28580, 93729-8580	559	248-4219
Laguna Hills	23141 Moulton Parkway, Suite 100, PO Box 30890, 92654-0890	949	461-5711
Norwalk	12440 E. Imperial Highway, PO Box 409, 90651-0409	562	466-1694
Oakland	1515 Clay Street, Suite 303, 94612-1432	510	622-4100
Rancho Mirage	42-700 Bob Hope Drive, Suite 301, 92270-4473	760	346-8096
Redding	391 Hemstead Drive, PO Box 492529, 96049-2529	530	224-4729
Riverside	3737 Main Street, Suite 1000, 92501-3395	909	680-6400
Sacramento	3321 Power Inn Road, Suite 210, 95826-3889	916	227-6700
Salinas	111 East Navajo Drive, Suite 100, 93906	831	443-3003
San Diego	1350 Front Street, Rm 5047, 92101-3612	619	525-4526
San Francisco	455 Golden Gate Avenue, Suite 7500, 94102-3625	415	703-5400
San Jose	250 South Second Street, 95113-2706	408	277-1231
San Marcos	334 Via Vera Cruz, Suite 107, 92069-2694	760	744-1330
Santa Ana	28 Civic Center Plaza, Rm 239, PO Box 12040, 92712-2040	714	558-4059
Santa Rosa	50 D Street, Rm 230, PO Box 730, 95402-0730	707	576-2100
Stockton	31 East Channel Street, Rm 264, PO Box 1890, 95201-1890	209	948-7720
Suisun City	333 Sunset Avenue, Suite 330, 94585-2003	707	428-2041
Torrance	680 W. Knox Street, Suite 200, PO Box T, 90508-0270	310	516-4300
Van Nuys	15350 Sherman Way, Suite 250, 91406 (PO Box 7735, Van Nuys, 91409-7735)	818	904-2300
Ventura	4820 McGrath Street, Suite 260, Ventura, 93003-7778	805	677-2700

Consumer Use Tax Section

Board of Equalization
Consumer Use Tax Section, MIC:37
P.O. Box 942879
Sacramento, Ca 94279-0037
(916) 445-9524

California State Board of Equalization
450 N Street • Sacramento, California
(Mailing address: P.O. Box 942879 • Sacramento CA 94279-0001)